

traditional pattern of confederation. In this unsettled period of world transition, it would be unwise to seek constitutional change, or to make irrevocable commitments. What we are now seeking is to meet urgent needs, on a temporary basis, by the simplest and most effective means.

To say that the constitution of the dominion may be so completely perverted, so completely uprooted, and to refer to it as a mere passing event reminds one of those incidents to which the newspapers gave some notoriety a few years ago, and which I believe they called trial marriages. The provinces cannot undergo for three or five years the experience of the type outlined by the minister and survive; the integrity of the fiscal organization of any individual province could never be revived. We know now the great difficulty the dominion is experiencing in returning to the provinces those exclusive rights it derived from them for the purpose and the period of the war. I think it fair to assume that if the federal government obtain these exclusive taxing rights for a period of five years they never will be returned to the provinces.

I want to make one further statement, and I hope my hon. friends will not think I am attempting to be unnecessarily disagreeable. My province has been torn and victimized for twenty-five years by a fear of something called conscription. The good people of that province were told—and if anyone here is anxious to hear what was said I have the newspaper clippings—that they owed no service in wars overseas; and they were told that upon the highest authority. As a result of that policy which was preached in one province but not in others, a parliamentary majority was obtained and maintained in this house for twenty-five years by hon. gentlemen opposite. War came and the nation was torn asunder. I pray that now hon. gentlemen opposite will not attempt in the economic field to convert the necessities of those provinces which at the moment have not the wealth which enables them to draw, from direct taxation, the moneys they need for their maintenance and self-support, into a party advantage. I ask that an end be put to dividing in order that one may rule. If it be competent to the minister and the government to make a special trade with a friendly province; if it be competent to go to a province and enter into an agreement which will deny it the power to tax and the power to scrutinize, I ask, what would happen to that province which happened to be in opposition to the party in power, whether it be the party now in power or another party, if that party should not like the economic doctrines or the political creed of the needy province? We all remember the day when

[Mr. Hackett.]

something was said that there was not a five-cent piece for a Tory province. Much as I dislike referring to that incident, because I do not believe the statement was meant, it does show to what extremities a government might go to starve a recalcitrant province into submission if the pernicious doctrine enunciated by the minister were admitted.

Mr. ILSLEY: If I may ask a question, assuming that the dominion government were prepared to act on such principles, would there not be much greater danger of abuse if the hon. gentleman's programme of assistance on the basis of fiscal need were adopted than assistance on the basis of a formula or rule laid down in advance?

Mr. HACKETT: There should be a formula or rule laid down in advance; I agree with the minister. But when the formula and the rule establish a definite overlordship of the dominion and make a vassal out of a province, then the formula is a bad and objectionable rule. They should be replaced by something more effective and more equitable.

Mr. ILSLEY: I am afraid that does not answer the question.

Mr. WILLIAM BRYCE (Selkirk): Mr. Speaker, in rising to take part in this debate I do not want to cover the ground that has been covered already by my colleagues, but I agree with them that the exemptions in the lower income tax brackets are far from satisfactory. I welcome the consideration the minister has shown the fishermen and farmers in allowing them to average their incomes over a three-year period. That is only a partial step; but it is in the right direction.

There is one phase of the income tax to which I had hoped the minister would give some considerable thought, a matter I have brought to his attention before. On the farm the whole family works as one unit; yet when the income tax return must be made up the tax is levied only on the one income, that of the farmer. Previously the minister pointed out to me that other women and other families work, as well as the farmer's wife and family, but again I should like to draw his attention to the fact that the farmer's wife and family contribute more to his income than is the case in any other business. I do not want to elaborate on this point, or go into details, but generally speaking the farmer's wife adds more to the income of the farm than in any other case that can be cited. The same can be said of the farmer's family, who increase the income of the farm by their efforts in connection with milking, haying, harvesting, feeding live stock and the many other chores around the farm. But when the income tax